

HIV/AIDS Prevention and Care

Department of Health and Social Services - Program 20

I. PROGRAM OBJECTIVES

The objectives of these programs are to reduce the incidence of HIV infection and AIDS, promote early diagnosis, and assist infected individuals to access care. Supported activities include health education, risk reduction, HIV prevention counseling/testing, partner notification and referral services, prevention case management, capacity building needs assessment, management of the AIDS drug assistance programs, and establishment/maintenance of HIV care consortia to assure a comprehensive continuum of health care and supportive services for individuals with HIV infection and their families.

II. PROGRAM PROCEDURES

The Division of Public Health awards grants to nonprofit entities, both community-based organizations and local health departments, and in some cases, contracts to governmental entities or for-profit entities, for HIV/AIDS Prevention and Care activities. These awards are consistent with both Department of Health and Social Services (DHSS) guidelines and funding agency program guidelines. Funding agencies include the Centers for Disease Control and Prevention (CDC) for HIV Prevention and the Human Resources and Services Administration (HRSA) for HIV Care.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirement

Awards are to be utilized for specified activities outlined in the HIV Prevention and HIV Care Requests for Proposals (RFPs).

Suggested Audit Procedures

- Review:
 1. Contract or Notification of Grant Award (NGA) including all conditions;
 2. Grant/Contract revisions and related transmittal letters;
 3. Licenses, certifications, approvals, and status of private nonprofit corporation if applicable;
 4. Budget documents including final revised budget and budget narrative;

- Test financial and related records to determine that funds expended were for purposes specified in the grant/contract; and
- Determine whether expenditures are within the budget limits specified in the award.

B. ELIGIBILITY

Compliance Requirement

The agency must be a nonprofit or a political subdivision meeting the requirement of 7 AAC 78.030 to be eligible for a grant award. In some instances, for-profit entities may be awarded contracts.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documentation, licenses, certifications, and approvals to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit activity and expenditure reports as specified in the Notice of Grant Award, and follow the HIV/STD Program's progress report format. Contractors must submit invoices for reimbursement within the period specified in the NGA.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited Financial Statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the State; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made in program site review.

Suggested Audit Procedures

- Obtain copy of recommendations from program and site review reports; and
- Determine if recommendations in the review are being implemented.

Modified 5/01